



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ANDY DILLON  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Lansing Center, Governor's Room  
333 East Michigan Avenue  
Lansing, Michigan***

***Wednesday, September 25, 2013  
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC  
Robert H. Naftaly, Member STC  
Barry S. Simon, Member STC***

***Kelli Sobel, Executive Director  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the minutes of August 27, 2013. (Item 1 on agenda)

Educational Programs Updates and Recommendations: (Item 2 on agenda)

Ms. Sobel spoke regarding the educational programs indicating that the STC would first be given an overview and then several individuals were invited to speak to the Commission regarding the programs. Almost four years ago today, it was actually the end of October the Executive Order was issued that eliminated the State Assessors Board and transferred responsibility for education certification to the Commission. As you know at the end of 2009 the Commission eliminated all of the existing education programs and asked staff to develop new programs. At that time you gave us three years to run the new programs as a pilot program. You told us to come back to you at the end of the three years and make final recommendations on whether we should continue with the programs we had developed or what we should do going forward into the future. It will be exactly three years next week that we started our first program and so we are back here today to give you those recommendations.

As an overview we currently run four certification programs.

1. The Michigan Certified Assessing Technician Program (MCAT) is for individuals who are interested in working in an assessor's office but not being an assessor of record and not signing an assessment roll. We have a lot of people who work in Treasurer's offices and Clerk's offices who take that program. It is offered through our partner organization MAA. It is a two and half day program and there is an exam at the end of the program. In your letter I indicated there are 97 individuals that hold that MCAT certification. We just had people go through the school in September and now have 111 people who hold that certification. That program did not really kick off until 2012 so there have been a lot more people than we had expected going through this program.
2. The Michigan Certified Assessing Officer Program (MCAO) started three years ago last week. We have had three classes complete the program and we have two classes that will complete the program in a couple of weeks, including our first UP class. To date, 61 students have graduated from the program and we should have another 35 that will graduate at the end of October. We took a little break to rewrite the material and started the program up again in July of this year and had what I would call overwhelming demand for the program. We had 70 applications and we increased the number we accepted to 35. We are going to run two programs in January and we have received 40 applications for Lansing and 20 applications for the UP so far. We have a lot of interest in people becoming Certified Assessors. There are currently a little over 830 Michigan Certified Assessing Officers.
3. The Michigan Advanced Assessing Officer Program lagged a little bit behind the others and we really have only run one full program. The second program is under way right now. We had four graduates in our first program. The reason we had so few is that when we announced the changes to the program we had about 120 people rush to get in under the old program. I think probably next year we will start to see that number go up a little bit and have a few more people interested. We have about the same number of Advanced Assessing Officers as we do entry level about 830.
4. Finally, we have our Master Assessing Officer Program (MMAO) which I think was the focus of most everyone's interest. As we started the new educational program it had been difficult for individuals to obtain their Master certification. I think of all the programs, this is the one we have learned the most from during, the three years running this program. Your panel members are here today and are going to speak to you quite a bit about this program. We have had 16 individuals fully complete the program. For statistical purposes, I think the Board approved three in seven years; so we have had 16 in two years. There are currently 143 individuals who hold the Master Certification and it still is not enough because I think there is still need out there. You see some of that through the certification waivers we receive, but we are moving in the right direction. That just gives you an overview I don't know if Nancy wants to give you more before we have people talk to you.

Ms. Nancy Armstrong stated: It has been a very interesting three years and I think we learned a lot from running the new programs. We targeted some training that we were missing or not keying in on from the different levels. I think that we spent the last three years trying to focus on entry level, the advanced level and the master level, so it would transition people naturally to the next level of certification. I think that was challenging but I believe we have learned an awful lot in the last three years.

Commissioner Simon stated: I did have a question, how many started out in the Master Program? We have 16 that completed how many originally enrolled?

Ms. Sobel stated: I did not bring those numbers with me, but I believe in the first year it was 22 or 23 that started and we had 12 that graduated. In the second year, people who actually started the program it was 15 or 16 and we had 4 who graduated.

Commissioner Simon stated: So you have about 40 who started. What was the main problem that you had so many that couldn't complete the program?

Ms. Sobel stated: We are going to talk to you a little bit about that when the panels come up. I believe we have actually figured it out. We struggled with that quite a bit and I think we have an answer to that question but, we will let the Master Panel tell you what they have learned.

Ms. Sobel stated: The programs would not be successful without the instructors and Nancy who runs the programs for the Commission. With that I am going to ask Pete Arbour, Scott Engerson, and Kevin Keller to come up. Pete instructs for our entry level program and our advanced level program. Scott is with the Michigan Assessors Association. Kevin is with MAED and with Northern Michigan Equalization Directors Association. We really asked them all here today to talk to you about their experiences with the programs and to share their perspective.

Mr. Pete Arbour stated: Good morning, my name is Pete Arbour. I teach the MCAO and three sessions of the formerly level two classes. What I found in the group of students is, first, it is a big commitment on their part but I am seeing a lot more professionalism out of the students who are taking this job as a career instead of just a certificate. I would say the core of the students in the class you will see advance to the next level and become Master Level; I can tell right now with the passion and the commitment out of them. I just taught through MAA the Basic Income Course and I had probably six or seven students in my income course that were MCAO students. They were by far the stronger students in the class. They have had the background and the desire to succeed. I think the program is going great and the students that I see want to be there. If you get them to come on a Saturday in the summer they want to be there. As far as the MAAO Course I had one semester last year and it was only one time through. One of the areas I think the assessors need more work on is writing. In my course the students have to write an area description, tax analysis, and highest and best use analysis. I think a lot of assessor students are lacking in the writing part of the class. I think this an excellent opportunity to be able to gather the data, assemble the data, and then write a convincing paragraph or two about their analysis. I think it is going well. I think Kelli and Nancy have done a fabulous job and are working hard all the time.

Ms. Sobel stated: MAA is obviously are partner in education. They offer all of our prerequisite courses for us and we have had a great working relationship with them, particularly, with Scott over the past year. Thank you for everything you have done.

Mr. Scott Engerson stated: Thank you. Good morning Kelli and Commissioners. My name is Scott Engerson and I am the City Assessor for the City of Grand Rapids and I am also the President of Michigan Assessors Association. On behalf of the Association I just want to express our desire to continue in this educational partnership that we have formed over the past three years. The Board places a high value on educating our members and being involved in this educational partnership. I applaud Kelli and Nancy for their efforts as well as Evelyn Markowski who is the Chairperson of our Education Committee. I just want to again express our desire to continue in this partnership.

Chairman Roberts stated: Let me ask you, you have much more background then I do in this, we eliminated 1 and 2 and made it into a single certificate. We now have three and four. Do you think that is the right division?

Mr. Scott Engerson responded: Yes I do.

Mr. Kevin Keller stated: My name is Kevin Keller, I am the Equalization Director for Montmorency County, a member of the MAED, and I am also President of the Northern Michigan Equalization Directors Association. I have a statement to read and then a letter to read to all of you. Nearly five years ago when I first came before you as a newly appointed Equalization Director of a very small county I never imagined I would be here now speaking to you as President of the Northern Michigan Equalization Directors Association. Much has changed in that five years, I have lost a little bit of hair and what I have left is a lot grayer. The tax administration has also changed. There are many more demands being put on us from many different directions. One of the biggest changes has been the education and certification requirements of assessors. I believe these new programs have possibly caused more turmoil than anything else before Proposal A. In that regard yesterday in the quarterly meeting for the NMEDA a letter was drafted and adopted by the members. I would like to read that to you. ([See attached link for the letter](#))

Ms. Sobel: If there are no questions of these distinguished gentlemen we will excuse them and bring up our MMAO Panel members. These are our current MMAO Panel Members the only exception is Dwayne McLachlan who is ill and could not be here today: Dave Hieber, Bob Brandmier, Lisa Hobart, Mike Lohmeier, and Mike Galligan. Lisa, Dave, and Mike have been with us since the very beginning and have served on every panel. Mike Lohmeier was in our first graduating class and then we asked him to come and serve as a panel member. Bob was asked and graciously agreed to serve. As I said at the beginning, I think this was the most we learned is from this Master Program. As Nancy said, we look at the programs holistically and I think what we learned from the Master Program slid backwards a little bit into what you will see are the recommendations for what we have to do at the Advanced Level and what we have to do at the Master Level. We see every class building in of itself, we have given you the topics of what we teach at every level and we just continue to build on those. When we have gotten to the Master Level it has become painfully obvious where we are lacking in terms of education for the students. I will start with Lisa since she is the only distinguished woman on this panel.

Ms. Lisa Hobart stated: Good morning and thank you all for the opportunity. I guess I am here in a little bit of a unique position having been involved in assessment administration education and certification for a very long time both as Member and Chair of the State Assessors Board, as a practicing assessing officer, and as a former Equalization employee. So I have seen a number of experiences associated with assessment administration. I applaud this program, while the question that you ask Barry and I do want to address this specifically regarding the number of people that applied versus those that have succeeded. I think that there has been overwhelming success with this particular program and having 16 individuals successfully complete the program when the Board struggled to have 3 people complete successfully the certification program during a seven year period. What we learned is through the program is that it became obvious to us the shortcomings and weaknesses that certain students had during the course. We like to think that this program is really a yearlong examination not a course. By the time you get to a Master Level program and you are trying to write a case study you really should have that fundamental skill set behind you. You should come into the program ready and prepared to develop a case study. The data we required when we were on the Board was actual market data to write an appraisal. We struggled with that because so many people said that data wasn't readily available. I agree, I think that allowing them the opportunity to include hypothetical data and to demonstrate the concepts that an assessing officer would be required to have is applauded and necessary. The skill set of those that successfully completed the program is tremendous, look at Mr. Lohmeier. I mean he has got outstanding credentials. When we look at the individuals that were not successful I think that at least from my observation we can point to weakness and previous education. It could be the weakness was they took the education too long ago. We didn't have a limit on when you met the requirements to move forward. Let's say you took an income class 20 years ago, I am not sure any of us could come to the table and recall all that without trying to retrain and then develop that into a case study that you could submit to a panel and have it be successful. I think some of the recommendations that we have all talked about and Kelly and Nancy have formulated in terms of recommendation for your consideration will ultimately allow participants in the program to be more successful. If we have 16 out of 40 will the percentage increase, I suspect it will if you consider this recommendation favorably. That is one example, other examples are Mr. Arbour talked about the writing class and that is essential. Even though you may say, why well do I need to write to be an assessing officer, well as practicing assessor for West Bloomfield Township, I find I have to write endless items for our township board's consideration. I think all of the skills we are bringing forward will enhance assessment administration now and into the future. So I applaud you for making these changes and thank you for allowing our participation in the program.

Mr. Mike Galligan: The thing I would like to emphasize about the program is that the people that are the candidates for the Master Program are at the top level. They are the experts in the field and part of the test actually is they need to be self-motivated, self-directed, not looking to other people for how do I do this and how do I do that and what do I do next. Part of their discernment in the first place is am I ready to sign up for the one year test and take the course and I am thinking that some of them said I would like to be a Master Level and figured they would be led through the program. What we need at this level are people who can think for themselves and solve problems and take care of things. With this many people who have come through the process and more than in the past years. I went through the old system many years ago and sit down in your office by yourself you put things together and after a year or so you turn it in and you find out it failed and you do it over. This offers the right amount of direction and help without getting in the way of testing them to see if they can make decisions and discernment on their own. To get through this

program they have to manage their time, they have to decide what is important and what is not and listen to the panel members from the first time they come in and say this is what they are looking for and this is what I need. I think it helps people through the program in that respect, so when they get through there they understand what it means to be a Master Level.

Mr. Dave Hieber stated: First of all, in the beginning I was against changing from the old way the demonstration appraisal for the Master Level. I thought that doing a case study with the allowing of the hypothetical data would be way too easy and it wouldn't work. I think what I found personally is that two things. Candidates that come in that were unsuccessful were thinking that very thing that this is going to be simple. I am going to make up all this hypothetical data, but when they don't understand the principles of how it ties together is where they failed out. For example, in the first class we would get a direct sale comparison approach values, say at a million dollars, and then the next submission was income and say it was \$250,000 there was no correlation to even the approaches. That is part of how the people were unsuccessful, is that they approached it as this is going to be simple and they made this way easier and I am going to get into this program and get my Master Level and I am going to be on my way. That is not the case. I am much more supportive of it now than when I was as it was developed. I think that another key advantage to this program is in the old way you did your report and it was shipped out to a secret grader somewhere and it got graded, it got back and as Mike said if you didn't do well you had the opportunity to make corrections to it and have it re-graded. Well candidates who are not successful might not think this way but it is much more transparent when there are three people and we are sitting here in a public meeting, we are the ones who are reviewing these and doing the best job we can and there are three or four people who are looking at the same report and grading the same report. So it is not just one person's opinion of a writing style or how catastrophic a particular error, there is much more continuity in the grading process as well. I agree with the other comments that I am anxious to see people come through the Master Level program that started with the new program and how it will involve through. We do have a lot of people that took their classes a long time ago or never even took the classes and took the old 50 question exam to get their level three back in the 1980's and are now coming in the master level and they may not had any of the classes other than the required prerequisites. I think it is working well with the suggested changes we have made.

Mr. Bob Brandmier stated: I have to agree with what everyone else is saying. The previous education is probably the biggest problem, they took classes a long time ago and they forgot. To be able to come in and this is a very intense program, very time consuming, and trying to catch up something that you learned ten years ago is going to be very difficult for the candidates. I think that may be some of the reason as to why they may have withdrawn. In regard to Kelli and Nancy they have been receptive to listening to input as panelists to make a better program and I think there are changes that need to be made. In regards to the other certification programs they are building blocks. I teach the MCAT with Lynn Houston, Lynn and I also teach the certified program. We keep stressing this is your foundation and what you are going to need if you are going to make this a career. This is the way to go and you have got to stay firm on that. We also stress don't get pigeon hold to the student, you know that. Go in and talk to your assessor and say show me how you do your ECF's, show me your land value map, just to build so they get a good picture and not get pigeon hold. I think that some of that may be reflected in the candidates for the master program. We do get pigeon hold a lot. The program itself is accumulation of everything we know and it is supposed to be an exam, like Lisa had mentioned. I think it is a great program and I think that the changes that are going to be recommended are going to be real good for the program.

Mr. Mike Lohmeier stated: Honorable Chairperson and Members of the Commission. I want to thank you for the opportunity to be back before you again I was here before you a couple of years ago when I received my Masters. Just to remind you I am the City Assessor for the City of Auburn Hills. I have an IAAO, ASA designation as does Ms. Hobart; similar to Ms. Hobart, she was one of the co-authors for Property Assessment Evaluation Book that was put out by the International Association of Assessing Officers and I am one of the contributing authors for the new 14<sup>th</sup> Edition of The Appraisal of Real Estate published by the Appraisal Institute. I served several years on the Oakland Universities Board of Economic Advisors for School of Economics. When I went to Auburn Hills I tried to stay on the Board for a couple of years but the workload was a little intense so I stepped down. Having gone through the programs with ASA and the Appraisal Institute on the demonstration appraisal report before this program, I do applaud the effort of the Commission for the existing program because to me it was great learning opportunity. I learned a great deal having already gone through a demonstration appraisal; this program provides another opportunity to develop those skills that assessors are dependent on by the taxpayers and the stakeholders. The suggested changes that are going to come before you today I am also applauding. As you may recall I was before you a couple of years ago regarding our designation track, we haven't had a long designation mass appraisal track, it certainly accepted the advanced certification, the MCAO program, and the Master's program as equivalent to what we thought was the crème del a crème of the appraisal community should have for those areas. We looked at a lot of different states and I was on that task force and you might recall I told you back then that we looked at a lot of states and organizations and Michigan rose to the top as far as what we thought really an expert should have. We looked at some of the rules, court rules of what an expert should be admitted under and we thought that the program that was provided by the State Tax Commission for expressing the skills, knowledge, and education, experience and training that is required for a gate keeper to get that expert in the door. I am also a former Tribunal Member with the Michigan Tax Tribunal back in 2005 and 2006. We really look strongly at what it takes to be designated and when we looked at the State Tax Commission here in Michigan it just rose to the top. We put it in our white paper; we published it that if you were an MCAO Certified Assessor that was equivalent to their ASA residential designation and if you were an Advanced or Masters that was equivalent to their ASA senior designation. It is a great program, the existing program there is a lot more economics in the classes. The Commercial/Industrial class we get into, market analysis, market studies shows assessors how to look at the market; not just for ECF development but also for valuation support. We get into not defending your assessment but persuasively explaining where the assessment is developed from and how to stay aware of the market and the students really seemed to be attracted to those concepts and I believe some of those concepts are going to be expressed to you later for the suggested changes. On behalf of myself, having gone through the program recently two years ago, I am one of the sixteen, thankfully success stories, having to sit on this side as a panel member and having sat on a peer panel for reviewing demo reports to me this is paradigm for achieving success for other organizations to look up to for the future. I think if you look at the suggested changes I think you are going to find other organizations wondering how you came up with such a great idea. I am in complete support.

Commissioner Naftaly stated: I don't know how long I have been on this panel and when we came up with this whole educational issue this is the biggest service we have done as a Commission. There are probably still some critics out there, I am sure, of what we are doing with the education but I take great pride in being part of the Commission that focused on this part of what we are doing. Because as we saw and looked out there in assessments and the problems we had the taxpayers were not being treated fairly all over the state there were different levels. Just like I am sure there are different levels of CPA's, Accountants, and other things. The taxpayers are entitled to some equality across the whole state and it starts with the assessors. I mean we can't do that but we did and what the staff come up with, what Kelli and Nancy came up with, and I am sure everyone else that was involved is a system to help increase the quality that is out there. I thank all of you for what you have done. And as I remember all the criticism we got of all the things we did wrong, this is one that I take great pride in being a part of and that we were there and I think it is going to help to grow up through all of you as teachers, as students and I want to thank all of you for it. I want to thank especially Nancy and Kelli for all you did to make it successful. We could tell them to do it but we couldn't make it successful. I don't think they knew when we asked them to do this how much time all of you were going to spend on it so I for one and I am sure the others appreciate it as well. I just want to say thank you to everyone that was involved in this process.

Chairman Roberts stated: I agree with Bob. I am very pleased to be a part of it. Nancy and Kelli did a terrific job and we couldn't do it without them. I just have a very basic question can anybody here say you have seen a difference, is there a measurable difference out there in terms of results?

Ms. Lisa Hobart stated: I can respond to that. I have recently had an opportunity to recently hire individuals. I have had a number of retirements in the West Bloomfield assessor's office. I have had the opportunity to hire people there who have been through the current curriculum both MCAT and MCAO and the skill set they are bringing to the job as opposed to on the job training is far greater than individuals that held previous level certification. I don't want to speak despairingly because individuals are individuals but I can give you an example. I interviewed an individual some time ago that was certified under the old program and during very specific questions during the interview they were not able to accurately respond to technical questions that lower level individuals that just recently went through the program did. So I think on the job they are bringing greater skills to the job and so I am eager to hire individuals that have been through the current program.

Mr. Mike Lohmeier stated: I would say the same thing. I had an unfortunate challenge but turned out to be a blessing that as soon as I was sworn in as City Assessor I had one of my Michigan Advanced Officers that had been there for several years as a commercial industrial appraiser announce their retirement. So I was challenged with: how do I find somebody that can do the work that we have. I mean we have largely commercial/industrial, 80 percent commercial/industrial and 20 percent personal property and I needed somebody that can hit the ground running. I was blessed that we had an MCAO student that was just graduating out of the second program and after interviewing the individual I not only hired him but he hit the ground running. The skill set from the people that are coming out of the MCAO is just phenomenal.



Commissioner Simon stated: I would like to thank everyone that participated that did such a great job. You know like Dave said I was a little skeptical at first about the new Master Program. I see why the number of people that completed stated it is not as easy as they thought. Like Dave said a lot of the people that dropped out right away thought it was going to be simple, buzz right through. I am glad to see it is not working out that way. I would again like to thank everyone that participated; Nancy and Kelli who did such a great job.

Ms. Sobel stated: Thank you. We also have three written comments that were sent in. Mike Woolford from Monroe County Equalization sent in written comments supporting the program. Bob Englebrecht, who is with Antrim County Equalization, who was also in the first Master program is also supporting it. Then Michael was kind enough to put his comments in writing also. ([See attached link for letters](#))

#### **Michigan Certified Assessing Technician Program (MCAT):**

It was moved by Naftaly, supported by Simon, and unanimously approved to continue the Michigan Certified Assessing Technician Program as it currently stands.

#### **Michigan Certified Assessing Officer Program (MCAO):**

It was moved by Naftaly, supported by Simon, and unanimously approved to continue the Michigan Certified Assessing Officer (MCAO) Program. The Program will continue to be offered twice a year – January and July and will continue to be a 16 month program. The Commission also authorized the issuance of the program summary and FAQ's and staff to make any necessary minor changes to the program.

#### **Michigan Advanced Assessing Officer Program (MAAO):**

It was moved by Naftaly, supported by Simon, and unanimously approved to continue the Michigan Advanced Assessing Officer (MAAO) Program and make changes to the required prerequisite courses. The Commission also authorized the issuance of the program summary and FAQ's and staff to make any necessary minor changes to the program. The changes are detailed below and will be implemented on January 1, 2014.

Principles of Appraising, Basic Income and Statistics in Assessing will remain MAAO prerequisite courses. The Personal Property course will now be included in the instruction for the one year MAAO Program. The Budget Preparation & Government Finance course was removed as a prerequisite. The Commercial / Industrial Valuation of Property course will become a MAAO prerequisite five day course. The Commission approved the development and requirement of a new prerequisite course entitled Valuation and Economic Concepts.

In order to implement these new requirements as fairly as possible, the Commission will allow any individual who planned on applying to the May 2014 program to continue to do so by completing the old prerequisite courses, successfully completing the entrance exam and then applying to the MAAO Program by March 1, 2014.

MCAO certified assessors who are not eligible to apply to the May 2014 program will be required to complete the new prerequisite classes. However, the Commission does recognize that some of these individuals may have already successfully completed either the Budget Preparation & Government Finance and/or Personal Property courses. To address this issue, any individual who has, or will have completed these courses by January 1, 2014, will be given financial consideration upon entering the one year MAAO program. Specifically, any individual who has successfully completed either Budget Preparation & Government Finance or Personal Property by January 1, 2014, will receive a \$500 credit that will be applied to the one year program. Any individual who has taken both the Budget Preparation & Government Finance and Personal Property courses by January 1, 2014, will receive a \$1,000 credit that will be applied to the one year program.

### **Michigan Masters Assessing Officer Program (MMAO):**

It was moved by Naftaly, supported by Simon, and unanimously approved to continue the Michigan Master Assessing Officer Program, approve the issuance of FAQ's and a program summary once developed, authorize staff to make any minor changes to the program as necessary and approve the changes detailed below, which will be implemented on May 1, 2015.

The program will be conducted as a single program that will include all required course work and completion of the case study. Before individuals can apply to the new program, they must hold a Michigan Advanced Assessing Officer (3) certification for a minimum of two years.

In order to implement these new requirements as fairly as possible, any individual who has completed all the old prerequisite courses, successfully completed the MMAO Entrance Exam and applies by March 1, 2014, is eligible for consideration to complete the old one year MMAO program in 2014 or 2015. Any of these eligible individuals who do not wish to complete the old one year program may apply to the new MMAO program in either 2015 or 2016 for half price.

Any individual currently holding an MAAO certification who is not eligible to apply to the old program by March 1, 2014 will be given credit that will be applied to the new program. This credit will be based upon how many old MMAO prerequisite courses successfully completed as of January 1, 2014.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt staff recommendation for classification appeals 13-00001 through 13-00029, 13-00031 through 13-00033, 13-00035, 13-00041 through 13-00045, 13-00047 through 13-00049, 13-00051, 13-00053, 13-00055 through 13-00075, 13-00127, 13-00129, 13-00131, 13-00133 through 13-00143, and 13-00146 through 13-00149. The Commission also approved to dismiss all classification appeal requests filed by assessors in accordance with the Court of Appeals decision and to notify assessors. (Item 3 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved the 2014 STC Meeting Schedule. (Item 4 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official orders to certify the 2011 assessment roll for Buel Township, Sanilac County and the 2013 assessment roll for Fairfield Township, Lenawee County. (Item 5 and 6 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to overturn the actions of Centerville Township, Leelanau County July Board of Review for parcel 45-002-035-000-20. (Item 7 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved the 2014 Personal Property Statement and will release at a later date pending the legislative approval of the changes to the new personal property tax exemptions. The Commission also gave staff the approval to make any minor changes that may be necessary. (Item 8 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 9 on agenda)

These certifications will expire on **May 1, 2016**.

**New Certifications:**

**Otsego County**  
Charlton Township

**Recertification Denials:**

**Kent County**  
Courtland Township

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Special Exemptions Agenda. (Item 10 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. (Item 11 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. The Commission also dismissed petition 154-13-0639 because of file duplication. (Item 12 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 13 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **December 16, 2013**. (Item 14 on agenda)

**City of Novi, Oakland County**

**154-13-0661** HCP LAND, LLC; 50-22-01-400-022; REAL PROPERTY

2013 AV from \$ 392,800 to \$ 1,516,750 TV from \$ 290,460 to \$ 1,414,460

It was moved by Naftaly, supported by Simon, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 14 on agenda)

**Genesee County, Genesee Township**

**154-13-0620** CORA KEMP; 11-19-552-107; REAL PROPERTY

2013 AV from \$ 600 to \$ 7,200 TV from \$ 600 to \$ 7,200

**Kalamazoo County, Comstock Township**

**154-11-1158** KAISER ALUMINUM FABRICATED PRODUCTS; 07-90-994-036; Personal Property

2011 AV from \$ 40,424,470 to \$ 37,255,789 TV from \$ 40,424,470 to \$ 37,255,789

**City of Grand Rapids, Kent County**

**154-13-0536** STUDIO WISE LLC; 41-01-51-113-689; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 7,600 TV from \$ 0 to \$ 7,600

2013 AV from \$ 5,000 to \$ 6,500 TV from \$ 5,000 to \$ 6,500

**City of Grandville, Kent County**

**154-13-0612** JML RECYCLING LLC; 41-50-58-023-548; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 41,901 TV from \$ 0 to \$ 41,901

**City of Warren, Macomb County**

**154-13-0617** MOUND RD \$2 CAR WASH; 99-06-738-299; PERSONAL PROPERTY

2013 AV from \$ 50,000 to \$ 63,427 TV from \$ 50,000 to \$ 63,427

**City of Auburn Hills, Oakland County**

**154-13-0546** CONTINENTAL FRAGRANCES LTD.; 02-99-00-006-069; Personal Property

2012 AV from \$ 45,110 to \$ 71,790 TV from \$ 45,110 to \$ 71,790

**City of Ferndale, Oakland County**

**154-13-0631** BLACK OWL PROPERTIES LLC; CITY OF FERNDAL  
OAKLAND COUNTY; 24-25-27-454-037; REAL PROPERTY

2013 AV from \$ 0 to \$ 293,500 TV from \$ 0 to \$ 293,500

**City of Hazel Park, Oakland County**

**154-13-0551** KEOKI WILSON; 63-28-25-36-308-029; REAL PROPERTY

2013 AV from \$ 0 to \$ 1,880 TV from \$ 0 to \$ 1,880

**Orion Township, Oakland County**

**154-13-0544** COMCAST BROADBAND SECURITY LLC; 0-99-00-013-081; Personal Property

2013 AV from \$ 0 to \$ 1,850 TV from \$ 0 to \$ 1,850

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 14 on agenda)

Public Comment (Item 15 on agenda): No member of the public wished to comment.

The next Commission meeting will be held November 4, 2013 at the Lansing Center in the Governor's Room, 333 East Michigan Avenue, Lansing.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:15 a.m.

**DATE TYPED:** September 26, 2013

**DATE APPROVED:** November 4, 2013

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**Douglas B. Roberts, Chair**  
**State Tax Commission**

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**Robert H. Naftaly, Member**  
**State Tax Commission**

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**Barry N. Simon, Member**  
**State Tax Commission**